

**GUIDELINE FOR PREPARATION OF  
REPORT ON SPOT AND DERIVATIVE TRANSACTIONS**

1. Preparation of Attachment 4 - Spot dan Derivative transactions shall among others refer to Form 42 Commercial Bank Monthly Report concerning the details of spot and derivative transactions.
2. The underlying variables are divided into 3 parts, namely one relating to exchange rates (code 1), one relating to interest rates (code 2), one relating to exchange rates and interest rate (code 3), and others (code 9). Code 3 and code 9 are reported in the Others group (Letter C in Attachment 4).
3. The Notional Value column is filled with the value agreed in the contract.
4. The Transaction Objective Column differentiates between hedging and trading. Hedging is a transaction with the objective of protecting value, which covers objective codes of 1, 2, 4, and 5. Meanwhile, trading is a transaction with the objective of obtaining profit from changes in market factors, which covers objective codes 6 and 7. Included under the trading objective are derivative transactions with code 9 (Other Objective). The value stated in the objective column is the notional value of the contract.
5. The Claims column is filled with claims that are potential profits because of the mark to market process of the spot transactions and derivative transactions on report date. Meanwhile, the Liabilities column is filled with liabilities that are potential losses because of the mark to market process of the spot transactions and derivative transactions on report date.